

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)	
)	Case No. 2:22-cv-5042
Plaintiff,)	
)	
v.)	
)	
TERRENCE HOWARD,)	
)	
Defendant.)	
_____)	

DECLARATION OF MARIA E. RUWE

The undersigned declares as follows:

1. I am a trial attorney with the Tax Division of the United States Department of Justice in Washington, D.C. In this position, I am responsible for representing the interests of the United States in the above-captioned matter.
2. On December 19, 2022, Plaintiff United States filed a complaint that named Terrence Howard as the defendant. Dkt. 1.
3. On March 15, 2023, the United States filed a motion to enlarge time to serve the complaint and summons upon Defendant Terrence Howard. Dkt. 5.
4. On March 15, 2023, the Court granted the United States' motion to enlarge time to serve the complaint and summons, which enlarged the United States' time to serve Defendant Terrence Howard until June 20, 2023. Dkt. 6.
5. On June 20, 2023, the United States filed a second motion to enlarge time to serve the complaint and summons upon Defendant Terrence Howard. Dkt. 7.

6. On June 20, 2023, the Court granted the United States' second motion to enlarge time to serve the complaint and summons, which enlarged the United States' time to serve Defendant Terrence Howard until September 18, 2023. Dkt. 8.

7. On October 5, 2023, the United States filed a third motion to enlarge time to serve the complaint and summons upon Defendant Terrence Howard. Dkt. 16.

8. On October 5, 2023, the Court granted the United States' third motion to enlarge time to serve the complaint and summons, which enlarged the United States' time to serve Defendant Terrence Howard until January 2, 2024. Dkt. 17.

9. On October 27, 2023, Terrence Howard was served with the summons and complaint. Dkt. 18.

10. Defendant Terrence Howard was required to answer the United States' complaint by November 17, 2023. Dkt. 18. On November 27, 2023, the Court ordered that Defendant Terrence Howard shall respond to the complaint by December 8, 2023, or else default shall be entered upon the Government's request. Dkt. 19.

11. As of this date, Defendant Terrence Howard has failed to answer or otherwise defend this action as required by the Federal Rules of Civil Procedure.

12. Upon information and belief, Defendant Terrence Howard is neither a minor nor incompetent.

13. Upon information and belief, Defendant Terrence Howard is not in the military within the purview of the Servicemembers Civil Relief Act of 2003. *See* Ex. 1.

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I declare under penalty of perjury and pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Dated: December 19, 2023

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Maria E. Ruwe
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